

*Executive Office of Public Safety
Programs Division
Quarterly Financial Report Instructions*

Cost Category	Definition	Documentation Required for Reimbursement	Backup Documentation Required in Grantee File
<i>Personnel</i>	<ul style="list-style-type: none"> Full or part time regular salaried employees working on the grant 	<ul style="list-style-type: none"> Name of employee Total number of hours worked on grant Total cost 	<ul style="list-style-type: none"> Payroll receipts showing dates and hourly rate of pay for each individual charged to the grant. Time and attendance policies: If an employee works on multiple grants a time and attendance policy must be developed and adhered to for determining percentage of salary charged to the grant or used as matching expenditures. Also note that EOPS General Grant Condition #10 requires that for all grant-paid employees earning in excess of \$40,000 per year, EOPS must approve the hiring of the person. Resumes for all hires, regardless of salary must be on file with EOPS
<i>Fringe</i>	<ul style="list-style-type: none"> Federally negotiated and approved rate by subrecipient accountant/comptroller with Federal cognizant agency for health insurance, pension and terminal leave costs 	<ul style="list-style-type: none"> Approved percentage Number of hours for which fringe applies Total cost 	<ul style="list-style-type: none"> Signed rate agreement (by Federal Cognizant agency and subrecipient accountant/ comptroller) needs to be provided with application to justify costs. Detailed list of salary/wage pool used to assess fringe costs for quarter.
<i>Indirect Costs</i>	<ul style="list-style-type: none"> Federally negotiated and approved rate by subrecipient accountant/comptroller with Federal cognizant agency for costs that are not readily assignable to a particular project, but are necessary to the operation of the organization and performance of the project. The cost of operating and maintaining facilities, depreciation, and administrative salaries are examples of the types of costs that are usually treated as indirect 	<ul style="list-style-type: none"> Approved percent Base Total 	<ul style="list-style-type: none"> Signed rate agreement (by Federal Cognizant agency and subrecipient accountant/ comptroller) needs to be provided with application to justify costs. Detailed list of salary/wage pool used to assess indirect costs for the quarter. If subrecipient does not have a federally negotiated indirect cost rate these costs should be broken out under other.

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<i>Consultants /Contracts</i>	<ul style="list-style-type: none"> Consultant or Contractor fees and office/IT/programmatic equipment contracts or leases 	<ul style="list-style-type: none"> Hourly rate Number of hours of service Total cost Copy of invoice for any amount over \$5,000 A description of services provided 	<ul style="list-style-type: none"> Indicate whether formal, written Procurement Policy or the Federal Acquisition Regulations are followed. Applicants are encouraged to promote free and open competition in awarding contracts. Procurement file must be kept on subrecipient site. At the beginning of the grant period, provide a copy of the subcontract. As stated in the Massachusetts Standard Contract, item 9 "The Department is entitled to all subcontracts and shall not be bound by any provisions contained in a subcontract to which it is not a party." Also note that EOPS Special Condition #10 indicates that the maximum rate for consultants is \$450 per day (excluding travel and subsistence costs). Any request for compensation over \$450 per day requires prior written approval by EOPS. Contract must explicitly state deliverables and time frames.
<i>Travel</i>	<ul style="list-style-type: none"> Travel directly related to the purpose of the grant 	<ul style="list-style-type: none"> Provide receipts for all travel expenses. Indicate the name of the traveler, and the purpose of the trip. Indicate the source of Travel Policies applied: Applicant or Federal Travel Regulations. 	<ul style="list-style-type: none"> Keep all documentation and receipts at subrecipient level for inspection during site visits.

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<i>Equipment (Communication, IT, etc)</i>	<ul style="list-style-type: none"> Tangible, non-expendable personal property having a useful life of more than one year, cost based on classification of equipment. 	<ul style="list-style-type: none"> Note the type of equipment purchased and the cost. If greater than \$1,000 per unit cost provide the receipt, packing slip or invoice. Note that receipts have not been required in the past. This is a new requirement. Inventory list showing type of equipment purchased, tracking/inventor y number, serial number, location, and name of grant funds used. 	<ul style="list-style-type: none"> All equipment purchased with grant funds having a useful life of more than a year and a unit cost equal to or over \$1,000 will be marked with an identification tag indicating it was purchased with grant funds and indicating the grant number (General Grant Condition #17). Keep all documentation and receipts at subrecipient level for inspection during site visits.
<i>Office Supplies/ Administrative</i>	<ul style="list-style-type: none"> General supplies required for office functions (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders, etc.) 	<ul style="list-style-type: none"> List items by type and show the basis for computation. 	<ul style="list-style-type: none"> If greater than \$1,000 per unit cost provide the receipt, packing slip or invoice. Note that receipts have not been required in the past. This is a new requirement. Keep all documentation and receipts at subrecipient level for inspection during site visits.
<i>Other</i>	<ul style="list-style-type: none"> Items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds, training fees, or materials) not covered in indirect costs due to lack of an indirect cost plan or not included in Federally negotiated indirect cost plan but are used for operation of the grant. 	<ul style="list-style-type: none"> List items by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide monthly rental cost. 	<ul style="list-style-type: none"> Keep documentation on subrecipient level sufficient to demonstrate that the purchases/expenses were incurred.